

ASSEMBLY BILL NO. 443—COMMITTEE ON TAXATION

MARCH 25, 2019

Referred to Committee on Taxation

SUMMARY—Revises provisions relating to the Clark County Sales and Use Tax Act of 2005. (BDR S-1128)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; revising provisions governing the contents of the periodic reports on the use of the proceeds of the sales and use tax imposed pursuant to the Clark County Sales and Use Tax Act of 2005; removing the prospective expiration of the Clark County Sales and Use Tax Act of 2005; providing a penalty; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law authorizes the Board of County Commissioners of Clark County
2 to impose a sales and use tax in Clark County to employ and equip additional police
3 officers for the Boulder City Police Department, Henderson Police Department, Las
4 Vegas Metropolitan Police Department, Mesquite Police Department and North Las
5 Vegas Police Department. (Clark County Sales and Use Tax Act of 2005) A police
6 department is prohibited from spending the proceeds of the tax unless the
7 expenditure has been approved by a designated body and only if the use will not
8 replace or supplant existing funding for the police department. (Section 13 of
9 chapter 249, Statutes of Nevada 2005, as last amended by chapter 497, Statutes of
10 Nevada 2011, p. 3158) The Act also requires that certain reports concerning
11 expenditures pursuant to the Act be submitted to the Department of Taxation.
12 (Section 13.5 of chapter 249, Statutes of Nevada 2005, as last amended by chapter
13 497, Statutes of Nevada 2011, p. 3160) **Section 1** of this bill requires that the
14 reports include information relating to expenditures for equipment and academies
15 for training officers. **Section 1** also provides for a criminal penalty if a person
16 knowingly provides or causes to be provided false or misleading information for
17 such a report or includes or causes to be included such information in such a report.
18 The Clark County Sales and Use Tax Act of 2005 is set to expire on October 1,
19 2025. (Section 23 of chapter 249, Statutes of Nevada 2005, p. 917) **Section 1.5** of
20 this bill removes the prospective expiration of the Act, thereby authorizing the
21 imposition of such a tax in Clark County after October 1, 2025.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Section 13.5 of the Clark County Sales and Use
2 Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, as last
3 amended by chapter 497, Statutes of Nevada 2011, at page 3160, is
4 hereby amended to read as follows:

5 Sec. 13.5. 1. Any governing body that has approved
6 expenditures pursuant to section 13 of this act shall submit to
7 the Department the periodic reports required pursuant to this
8 section and such other information relating to the provisions
9 of this act as may be requested by the Department.

10 2. The reports required pursuant to this section must be
11 submitted:

12 (a) On or before:

13 (1) February 15 for the 3-month period ending on the
14 immediately preceding December 31;

15 (2) May 15 for the 3-month period ending on the
16 immediately preceding March 31;

17 (3) August 15 for the 3-month period ending on the
18 immediately preceding June 30; and

19 (4) November 15 for the 3-month period ending on the
20 immediately preceding September 30; and

21 (b) On or before August 15 for the 12-month period
22 ending on the immediately preceding June 30.

23 3. Each report must be submitted on a form provided by
24 the Department and include, with respect to the period
25 covered by the report:

26 (a) The total proceeds received by the respective police
27 department from the sales and use tax imposed pursuant to
28 this act. ~~{ }~~

29 (b) A detailed description of the use of the proceeds,
30 including, without limitation:

31 (1) The total expenditures made by the respective
32 police department from the sales and use tax imposed
33 pursuant to this act. ~~{ }~~

34 (2) The total number of police officers hired by the
35 police department and the number of those officers that are
36 filling authorized, funded positions for new officers. ~~{-and}~~

37 (3) *The equipment purchased with the use of the*
38 *proceeds from the sales and use tax imposed pursuant to*
39 *this act, including, without limitation, computers, radios,*
40 *firearms and holsters.*

41 (4) *Expenditures for each academy for training*
42 *officers, including, without limitation, expenditures for*



equipment for persons attending the academy. The expenditures must be disaggregated based on the persons attending the academy, including, without limitation:

(I) Each person who did not successfully complete the academy; and

(II) Each person who was recently hired by a public safety agency who completed the academy.

(5) A detailed analysis of the manner in which each expenditure:

(I) Conforms to all provisions of this act; and

(II) Does not replace or supplant funding which existed before October 1, 2005, for the police department . ~~† and~~

(c) Any other information required to complete the form for the report.

4. The Department may review and investigate the reports submitted pursuant to this section and the expenditure of any proceeds pursuant to section 13 of this act.

5. A person shall not knowingly:

(a) Provide or cause to be provided false or misleading information to an entity that is required to submit a report pursuant to this section; or

(b) Include or cause to be included false or misleading information in the report required to be submitted pursuant to this section.

6. A person who violates subsection 5 is guilty of a category D felony and shall be punished as provided in NRS 193.130.

Sec. 1.5. Section 23 of chapter 249, Statutes of Nevada 2005, at page 917, is hereby amended to read as follows:

Sec. 23. ~~†~~ This act becomes effective:

~~†(a)~~ **1.** Upon passage and approval for the purposes of enacting ordinances and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

~~†(b)~~ **2.** On October 1, 2005, for all other purposes.

~~†2.—This act expires by limitation on October 1, 2025.†~~

Sec. 2. This act becomes effective upon passage and approval.



